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### ADVANTAGE OF SKILLFUL BOOKKEEPING

If a merchant wishes to get pretty deeply in debt, and then get rid of his liabilities by bankruptcy - if, in fact, he proposes to himself to go systematically into the swindling business, and engage in wholesale pecuniary transactions without a shilling of his own, the first thing he should take care to learn would be the whole art of bookkeeping. From what may occasionally be seen of the reports of the proceedings in bankruptcy, it is found that *well-kept books* are regarded as quite a test of honesty, and though assets may have disappeared, or never have existed, though large liabilities may have been incurred without any prospect of payment, the bankrupt will be complimented on the straight look of his dealings, if he has shown himself a good bookkeeper. To common apprehension, it would seem that well-kept books would only help to show a reckless trader the ruinous result of his proceedings; and that while the man *without* books might flatter himself that all would come out right at

last, the man with exact accounts would only get into hot water with his eyes open. If a man may trade on the capital of others without any of his own, and get excused on the grounds that he has kept his books correctly, it is difficult to see why a thief who steals purses and pocket handkerchiefs - being none of his own - may not plead in mitigation of punishment, that he has carefully booked the whole of his transactions. It would be interesting to know the effect of producing a ledger on a trial for felony, as well as curious to observe whether a burglar would be leniently dealt with, on the ground that his housebreaking accounts gave proof of his experience in the science of "double entry". In *Cyclopaedia of Commercial and Business Anecdotes*, Vol. II, Frazar Kirkland (ed.), New York, D. Appleton and Company, 1864, pp. 695-6. From the private collection of Dr. Lee D. Parker, Academy Trustee, Monash University, Melbourne.